

Special Districts

Taxing Districts

1. Ambulance Service Districts (KRS 108.080-.180)
2. Area Planning Commissions (KRS 147.610-.705)
3. Community Improvement Districts (KRS 107.310-.500)
4. Cooperative Extension Service Districts (KRS 164.605-.675) Note: OAG 83-264 says they have taxing authority, but the Trigg Circuit Court, in Civil Action Number 88-CI-082, says they do not. The Agricultural extension districts have historically levied (or had levied on their behalf) ad valorem taxes. DLG classifies them as taxing districts.
5. Drainage, Levee and Reclamation Districts (KRS 268.010-.990)
6. Drainage Taxing Districts (KRS 269.100-.270)
7. Emergency Service Boards (KRS 65.660-.679)
8. Fire Protection Districts and Subdistricts or Volunteer Fire Department Districts (KRS 75.010-.260)
9. Flood Control Districts (KRS 104.450-.680)
10. Hospital Districts (KRS 216.310-.360)
11. Levee Districts (KRS 266.010-.990)
12. Library Districts formed by petition (KRS 173.710-.800)
13. Library Districts formed by referendum (KRS 173.450-.650)
14. Local Air Boards (KRS 183.132-.160)
15. Mental Health and Mental Retardation Districts (KRS 210.370-.480)
16. Municipal College Support District (KRS 165.175)
17. Public Health Districts (KRS 212.720-.760) Note: per KRS 212.750, a public health taxing district exists in every county whether created by the fiscal court or by operation of law.
18. Rescue Squad Taxing Districts (KRS 39F.160)
19. Riverport Authorities (KRS 65.510-.650) Note: Riverport Authorities are also sometimes created as non-profits under KRS chapter 273 or as public properties corporations under KRS Chapter 58.
20. Sanitation Districts and Subdistricts (KRS 220.010-.613)
21. Sanitation Tax Districts (KRS 76.274-.279)
22. Solid Waste Management Districts (KRS 109.001-.320)
23. Subdivision Road Districts (KRS 179.700-.735)
24. Waste Management Taxing Districts (KRS 109.115-.190)
25. Watershed Conservancy Districts (KRS 265.700-.990)X
26. Urban Services Tax District - Consolidated Local Government (KRS 67C.145). Note: The statute says these entities are “separate tax districts” within the meaning of the Constitution, but they may in reality be a part of the Metro Government.
27. Urban Services Tax District - Urban County Government (KRS 67A.150) Note: The statute says these entities are “separate tax districts” within the meaning of the Constitution, but they may in reality be a part of the LFUCG government.

Non-taxing Districts

1. Air Pollution Control Districts (KRS 77.005-.305)
2. Area Development Districts (KRS 147A.050-.120)
3. Community Action Agencies (KRS 273.405-.453)
4. Drainage Districts (KRS 267.010-.990)
5. Housing Authorities (County-City, County, and Regional) (KRS 80.262-.610)
6. Industrial Development Authorities (KRS 154.50-301-.346) Note: Many Economic Development Authorities were created under this statute. However, most Economic Development Authorities created as non-profits under KRS chapter 273 or as public properties corporations under KRS Chapter 58.
7. Local Tourist and Convention Commissions (KRS 91A.350-.390)
8. Mass Transit Authorities (KRS 96A.010-.075)
9. Metropolitan Sewer Districts (KRS 76.005-.210)
10. Public Road Districts (KRS 184.010-.300)
11. Sanitation Districts (KRS 220.010-.613)
12. Sewer Construction Districts (KRS 76.295-.420)
13. Sewer Construction Subdistricts (KRS 76.241-.243)
14. Soil Conservation Districts (KRS 262.010-.660)
15. Solid Waste District (KRS 109.041) Note: DLG is not aware of the existence of any of these district types, which were only created by the legislature in 2002.
16. Urban Services Districts (KRS 108.010-.075)
17. Waste Management Districts (non-taxing) [KRS 109.041(13)]
18. Water Districts (KRS 74.010 et seq.)
19. Industrial Taxing Districts (KRS 68.600 et seq.) Note: The Department for Local Government is not aware of the existence of any of these district types, which were only created by the legislature in 2002.
20. Management Districts First Class City (KRS 91.750 et seq.)
21. Status unclear (according to the Department for Local Government)
22. Land Bank Authority (KRS 65.355)
23. Motor Vehicle Parking Authority (KRS 67A.910)
24. Park Board (KRS 97.550)
25. Recreation Commission (KRS 97.120)
26. Regional Park Authority (KRS 97.095)
27. Management Districts (KRS 91A.555 et seq.) Note: These districts have the authority to levy a tax, but it is unclear whether they are ad valorem taxes.